

Requirements for Substitute Forms

Guidelines for 2004 Tax Year Scannable Forms IT-540 and IT-540B

General Information

The 2004 Louisiana Individual Income Tax IT-540 Resident and the IT-540B Nonresident returns are scannable forms processed on high speed scanners. Substitute computer generated returns of these two forms must incorporate a scannable band in a fixed format. Each return, including the scannable band, is to be formatted to fit onto a single-side of one page. Accompanying schedules are to be formatted to fit onto a single-side of a separate page. Exact positioning for each line item to be placed in the scannable band is listed in these specifications. Line numbers and punctuation are NOT to be printed in the scannable band. Signature of the taxpayer(s) on substitute or computer generated forms must be original.

Testing and Approval Requirements

One original laser copy of each test return, **complete using sample variable data**, should be printed and submitted to the Department for approval prior to usage. Original laser samples should be submitted for any form containing a scan-line (R-540V-SD, Electronic Filing Payment Voucher, IT-540ES, Estimated Tax Declaration Voucher for Individuals, and CIFT-620ES, Estimated Tax Declaration Voucher for Corporations). If the software does not support nonresident returns, fiscal year filers, electronic filing, or individual and corporation estimated tax vouchers, it is not necessary to submit those test samples. The Department will start accepting forms for testing and approval on October 27, 2004. All test documents must be submitted to the Department by December 16, 2004. Forms submitted for testing and approval outside of this time period must be approved with the Department prior to submission. Forms approval should be mailed to:

OVERNIGHT DELIVERY:

Louisiana Department of Revenue
Communications Section
Attention: Jeannie Rasmussen
617 North Third St.
Baton Rouge, LA 70802-5428

STANDARD MAIL:

Louisiana Department of Revenue
Communications Section
Attention: Jeannie Rasmussen
PO Box 3863
Baton Rouge, LA 70821-3863

Telephone: (225) 219-2760
FAX: (225) 219-2771
E-mail:jeannie.rasmussen@la.gov

Two weeks should be allowed for review and approval of proposed forms. An approval or disapproval will be issued on all proposed forms via e-mail or fax. Approvals for all scannable and required scan-line forms are valid for the calendar year only.

Paper Requirement

The paper used must be white OCR bond and have a minimum weight of 20 pounds. Recycled paper should be avoided. Customers should be instructed on the minimum requirements.

Inks

Black, non-MICR ink must be used to print the return.

Deriving Line and Position Numbers

Line numbers are based on 66 lines (6 lines per vertical inch) per 11-inch page. Position numbers are based on 85 positions (10 characters per inch) per 8-1/2-inch wide page.

Fonts

The only acceptable font for the scannable band area is 12 pt. Courier, (10 cpi). It is requested that programming use this font as the default.

*** Document Identification Numbers - Resident, Nonresident and Schedules**

The document identification number must appear on Line 62, positions 73-76. The number must be in Courier 12 pt. font. The document identification numbers for the Resident (6530), Schedules (6531), Nonresident (6532), forms must be produced by the software company that programs the variable information.

Form	Document Identification Number	Bar Code
Resident.....	6530	6530E
Schedules	6531	6531F
Nonresident	6532	6532G

*** Bar Code - Resident and Nonresident**

A "three of nine" type bar code shall be used on the Resident, Schedules, and Nonresident. The series of lines composing the bar code must be at least 1/2 inch in height. The bar code must be placed 1/2 inch from the bottom on Lines 61 through 63 and 1/2 inch from the left edge of the page, in position 6. The bar code on each form shall represent the document identification numbers plus a designated alpha character: 6530E for the resident form, 6531F for the schedules and 6532G for the nonresident form. The numerals that the bar code represents should not be printed with the bar code.

Reference Mark around Document Identification Number

IT-540 Resident Form, Schedules, and IT-540B Nonresident Form

- Print a 2 point one-half inch long vertical line in position 79, between Lines 61 and 63.
- Print a 2 point one-half inch long horizontal line on Line 63, between positions 75 and 79.

Reference Marks around Scanband Area - IT-540 Resident Return

- Print a 2 point one-half inch long vertical line in position 6, between Lines 24 and 26.
- Print a 2 point one-half inch long horizontal line on Line 24, between positions 6 and 10.
- Print a 2 point one-half inch long vertical line in position 79, between Lines 24 and 26.
- Print a 2 point one-half inch long horizontal line on Line 24, between positions 75 and 79.

Reference Marks around Scanband Area - IT-540B Nonresident Return

- Print a 2 point one-half inch long vertical line in position 6, between Lines 24 and 26.
- Print a 2 point one-half inch long horizontal line on Line 24, between positions 6 and 10.
- Print a 2 point one-half inch long vertical line in position 79, between Lines 24 and 26.
- Print a 2 point one-half inch long horizontal line on Line 24, between positions 75 and 79.

Mailing Address of Return and Payment

Returns being submitted with a payment or indicating a balance due should be mailed to PO Box 3550, Baton Rouge, LA 70821-3550. The refund and no tax due returns will use address; PO Box 3440, Baton Rouge, LA. 70821-3440. The address will be a variable field located on Line 7 through Line 9 and positions 17 through 33. (See the IT-540 and IT-540B sample with grid).

Name and Address Area - Resident and Nonresident Forms

The taxpayer's Social Security Number, spouse's Social Security Number, and telephone number must be printed on Line 15, positions 6-37. The taxpayer name(s) and address must be printed on Lines 16-20, positions 6-40. The data should be left justified. An address is required, with "General Delivery" as the default.

Dependent Name Areas - Resident and Nonresident Forms

The names of the qualifying dependents for Head of Household must be printed on the line provided for qualifying dependents on the tax return. The names of the first four dependents must be printed on the lines provided for Line 6C on the tax return form and additional dependent names should be printed on the supplemental area at the bottom of the schedule page.

*** Resident and Nonresident Forms - Specific Positions Outside the Scannable Band**

For the resident and nonresident returns, the mark-sense boxes for "Change of Name", "Change of Address", "Amended Return", and "Decedent" are areas outside of the scannable band that will be read by the scanner. These areas outside of the scannable band must be programmed in the specific manner and at the positions given below.

Rectangular drawn mark-sense boxes are **NOT** to be used to mark these positions. The "Change of Name", "Change of Address", "Amended Return" and "Decedent" positions **must be marked by use of an upper case letter "O" (not the numeral zero) in 12 pt. Courier**. The "O" must be hard-coded into the form template and must be programmed so that it can be overwritten with a soft-coded "X" (uppercase) in order to denote that the address has changed or that the return is an amended return. For the "Change of Name", "Change of Address", "Amended Return" and "Decedent" positions the program should write a "zero" in the scannable band for a negative response and a numeral "one" for a positive response.

The specific position for the change of name "O" is Line 11, position 7.

The specific position for the change of address "O" is Line 12, position 7.

The specific position for the amended return "O" is Line 13, position 7.

The specific position for the decedent return "O" is Line 14, position 7.

The Schedule Page

IF THE TAXPAYER DOES NOT UTILIZE ANY OF THE SCHEDULES, THE SCHEDULE PAGE SHOULD NOT BE SUBMITTED TO THE DEPARTMENT FOR PROCESSING UNLESS THE SCHEDULE PAGE IS USED FOR PROVIDING SUPPLEMENTAL INFORMATION.

Software Developer Identification Number

Each software developer who hard-codes the basic form template and/or soft-codes the program of the scannable band area of the resident and/or nonresident form, must have a four-digit software developer's identification number, approved by the Louisiana Department of Revenue. This number remains the same each year. As determined below, this number **MUST** appear at the top left of the form and/or in the scannable band of the form.

1. For those who hard-code the resident or non-resident basic form template, the software developer identification number should be on Line 9, positions 6 - 9. On the schedule form the software identification number should be hard-coded on Line 5.
2. For those who soft-code the program of the scannable band of the resident form, the number should be soft-coded, right-justified, with zero-fill, within Column Two, Line 31, positions 15-24.
3. For those who soft-code the program of the scannable band of the nonresident form, the number should be soft-coded, right-justified, with zero-fill, within Column Two, Line 31, positions 15-24.

IT-540 - Resident Form

* How must the scannable band appear on the Resident Form?

The read area within the scannable band will be composed of one horizontal line and eight vertical columns of varying widths. Four columns will contain printed text (columns 1, 3, 5 and 7), and four columns will contain variable information (columns 2, 4, 6 and 8).

- Both alpha and numeric entries will be made in the scannable band;
- Courier font 12 pt., 10 characters per inch;
- The horizontal line area will occupy Line 26, positions 7-26, 30-38, 42-51, 55, 57, 59-63, 65 and 68.
- First vertical column will occupy Lines 29-54, positions 7-11;
- Second vertical column will occupy Lines 29-54, positions 15-24;
- Third vertical column will occupy Lines 29-54, positions 28-32;
- Fourth vertical column will occupy Lines 29-54, positions 36-43;
- Fifth vertical column will occupy Lines 29-54, positions 47-51;
- Sixth vertical column will occupy Lines 29-54, positions 55-62;
- Seventh vertical column will occupy Lines 29-50, positions 66-70;
- Eighth vertical column will occupy Lines 29-50, positions 74-80.
- Right justify all data in each column, including dollar amounts, numeric entries, etc.;
- “0” fill all blank data areas, except areas used for the name and address codes (four positions each) in horizontal line area. The name and address codes should begin at the left most position allotted for these items and any position not used should be left BLANK. Punctuation and hyphens should be omitted and no position allotted for them. EXAMPLES: John Doe, 1234 Main Street = DOE_1234; John Deer, 123 Main Street = DEER123_.
- Print “0” to designate a negative response;
- Print “1” to designate a positive response;
- When designating a response for the Filing Status field, the LINE NUMBER of the appropriate filing status should appear in the field. Example: For Single, use “1”; for Married filing jointly, use “2”, etc.;
- All monetary entries must be positive, in dollars only, and with NO decimal points, commas, other symbols or punctuation. Line numbers are NOT to be generated in the scannable band area.

Specific Placement of Data in the Scannable Band - Resident Form

The following data must appear in the exact positions listed in the scannable band on the resident form:

- * A box should be printed on Lines 25 and 26, positions 73-77.

Horizontal Line Area - Resident Form

Note: There are two areas used for the name and address codes (four positions each) in the horizontal line area. The name and address codes should begin at the left most position allotted for these items and any position not used should be left BLANK. **Punctuation and hyphens should be squeezed out and omitted.**

EXAMPLES: John Doe, 1234 Main Street = DOE_1234; John Deer, 123 Main Street = DEER123_.

Fields (For 2D only)

- | | | |
|----|--|--|
| 7 | • Beginning month of fiscal year filer (Mark "0's if not applicable.) | Line 26, positions 7-8. |
| 8 | • Ending month of fiscal year filer (Mark "0's if not applicable.) | Line 26, positions 9-10. |
| 9 | • Mark "1" if name has changed, mark "2" if address has changed, mark "3" if both have changed, (Mark "0" if not applicable.) | Line 26, position 11. |
| 10 | • Mark "1" for an amended return (Mark "0" if not applicable.) | Line 26, position 12. |
| 11 | • Mark Line Number of appropriate filing status | Line 26, position 13. |
| 12 | • Mark "1" for "Yourself - 65 or over" (Mark "0" if not applicable.) | Line 26, position 14. |
| 13 | • Mark "1" for "Spouse - 65 or over" (Mark "0" if not applicable.) | Line 26, position 15. |
| 14 | • Mark "1" for "Yourself - Blind" (Mark "0" if not applicable.) | Line 26, position 16. |
| 15 | • Mark "1" for "Spouse - Blind" (Mark "0" if not applicable.) | Line 26, position 17. |
| 16 | • Line 6C, Total Dependents | Line 26, positions 18-19. |
| 17 | • Line 6D, Total Exemptions Claimed | Line 26, positions 20-21. |
| 18 | • Check digit for first Social Security Number | Line 26, position 22.
(Derived by Modulus 10 routine attached.) |
| 19 | • Check digit for second Social Security Number | Line 26, position 23.
(Derived by Modulus 10 routine attached.) |
| 20 | • Check digit (Derived by Modulus 10 routine attached.) for all of the following: first Social Security Number, check digit, Second Social Security Number, check digit, taxpayer name code, taxpayer address code (28 byte field) | Line 26, position 24. |
| 21 | • Check digit for Tax Balance Due Louisiana.....
(From Line 26 of return, derived by Modulus 10 Routine attached.) | Line 26, position 25. |
| 22 | • Check digit for Refund | Line 26, position 26.
(From Line 19 of return, derived by Modulus 10 routine attached.) |
| 23 | • Name code.....
(Must be alpha, uppercase only, and derived from first four letters of last name. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be squeezed out and omitted.
Name code examples: John Brown = BROW; John Bow = BOW_.)
To convert the name code from alpha to numeric for check digit calculation, use the following conversion: | Line 26, positions 30-33. |
| | Letters A-I | = 1-9 |
| | Letters J-R | = 1-9 |
| | Letters S-Z | = 2-9 |
| | Blank Spaces | = 0 |
| 24 | • Address code | Line 26, positions 34-37.
(If alpha included, must be upper case and derived from first four positions, including blank spaces, of address. If address code is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be squeezed out and omitted. Address code examples:
1234 Main St. = 1234; 12 Main St. = 12_M; P.O. Box = PO_B. Refer to conversion table above to convert address code from alpha to numeric.) |

- | | | |
|------|--|---------------------------|
| 25 | • Mark "1" if Schedule E is utilized. (Mark "0" if not applicable.) | Line 26, position 38. |
| | There should be a default to "Not a valid Schedule E" if Line 1 and Line 5 on Schedule E have the same Adjusted Gross Income. If Lines 1 and 5 are the same amount, the entire Schedule E should default to zeros. | |
| | A Schedule E is not necessary if there are no adjustments to income. | |
| 26 | • For daytime area code and telephone number of taxpayer | Line 26, positions 42-51. |
| 27 | • Mark "1" for decedent return. (Mark "0" if not applicable.) | Line 26, positions 55. |
| * 28 | • Mark "1" if federal return not required. (Mark "0" if not applicable.)
If "1" is marked, Line 7 must be "0." | Line 26, position 57. |
| * 29 | • If "1" is marked in position 57, enter the wages from the W2.
(Mark "0" if not applicable.) | Line 26, positions 59-63. |
| 30 | • Consumer Use Tax – Mark "1" if no use tax. Mark "2" if amount from worksheet. (Must be "1" or "2") | Line 26, position 65. |
| * 31 | • Mark "1" if extension is attached. (Mark "0" if not applicable.) | Line 26, position 68. |

NOTE: Positions for "Yourself" exemption and for "Spouse" exemption have been purposely omitted from the scanband layout.

* Column One - Resident Form

- Enter TPSSNLine 29, positions 7-11
- Enter SPSSNLine 30, positions 7-11
- Enter DEVIDLine 31, positions 7-11
- Enter TAXPDLine 32, positions 7-11
- Enter FORMNLine 33, positions 7-11
- Enter PTINLine 34, positions 7-11
- Enter Line7Line 35, positions 7-11
- Enter Line8Line 36, positions 7-11
- Enter Line9Line 37, positions 7-11
- Enter LN10Line 38, positions 7-11
- Enter LN11Line 39, positions 7-11
- Enter LN11ALine 40, positions 7-11
- Enter LN11BLine 41, positions 7-11
- Enter LN11CLine 42, positions 7-11
- Enter LN11DLine 43, positions 7-11
- Enter LN12Line 44, positions 7-11
- Enter LN13Line 45, positions 7-11
- Enter LN14Line 46, positions 7-11
- Enter LN15ALine 47, positions 7-11
- Enter LN15BLine 48, positions 7-11
- Enter LN15CLine 49, positions 7-11
- Enter LN15DLine 50, positions 7-11
- Enter LN15ELine 51, positions 7-11
- Enter LN15FLine 52, positions 7-11
- Enter LN15GLine 53, positions 7-11
- Enter LN15HLine 54, positions 7-11

* Column Two - Resident Form

Fields (For 2D only)

32	• Taxpayer's SSN	(Ex: 0111222333)	Line 29, positions 15-24
33	• Spouse's SSN	(Ex: 0222333444)	Line 30, positions 15-24
34	• Software Dev ID	(Ex: 0000001111)	Line 31, positions 15-24
35	• Taxable Period	(Ex: 0012312004)	Line 32, positions 15-24
36	• Form ID Number	(Ex: 0000006530)	Line 33, positions 15-24
37	• FEIN/ PTIN/SSN	(Ex: 0999999999)	Line 34, positions 15-24
38	• Return Line 7	Federal AGI.....	Line 35, positions 15-24
39	• Return Line 8	Federal Income Tax	Line 36, positions 15-24
40	• Return Line 9	Tax Table Income	Line 37, positions 15-24
41	• Return Line 10	LA. Income Tax.....	Line 38, positions 15-24
42	• Return Line 11	Federal Child Care Credit.....	Line 39, positions 15-24
43	• Return Line 11A	Nonrefundable child care carried forward	Line 40, positions 15-24
44	• Return Line 11B	Nonrefundable child care credit	Line 41, positions 15-24
45	• Return Line 11C	Other nonrefundable tax credits	Line 42, positions 15-24
46	• Return Line 11D	Total nonrefundable tax credits	Line 43, positions 15-24
47	• Return Line 12	Adjusted LA. tax	Line 44, positions 15-24
48	• Return Line 13	Consumer use tax	Line 45, positions 15-24
49	• Return Line 14	Total tax & consumer use tax	Line 46, positions 15-24
50	• Return Line 15A	Refundable child care credit.....	Line 47, positions 15-24
51	• Return Line 15B	other refundable credits	Line 48, positions 15-24
52	• Return Line 15C	Tax withheld for 2004	Line 49, positions 15-24
53	• Return Line 15D	Credit carried forward from 2003	Line 50, positions 15-24
54	• Return Line 15E	Paid by composite partnership filing	Line 51, positions 15-24
55	• Return Line 15F	Estimated payments for 2004	Line 52, positions 15-24
56	• Return Line 15G	Paid with extension request	Line 53, positions 15-24
57	• Return Line 15H	Total refundable credits/payments	Line 54, positions 15-24

* Column Three - Resident Form

Enter LN16.....	Line 29, positions 28-32
Enter LN17A	Line 30, positions 28-32
Enter LN17B	Line 31, positions 28-32
Enter LN17C	Line 32, positions 28-32
Enter LN17D	Line 33, positions 28-32
Enter LN18.....	Line 34, positions 28-32
Enter LN19.....	Line 35, positions 28-32
Enter LN20.....	Line 36, positions 28-32
Enter LN21.....	Line 37, positions 28-32
Enter LN22.....	Line 38, positions 28-32
Enter LN23.....	Line 39, positions 28-32
Enter LN24.....	Line 40, positions 28-32
Enter LN25.....	Line 41, positions 28-32
Enter LN26.....	Line 42, positions 28-32
Enter SCHE1	Line 43, positions 28-32
Enter E2	Line 44, positions 28-32
Enter E2A.....	Line 45, positions 28-32
Enter E3	Line 46, positions 28-32
Enter E4A.....	Line 47, positions 28-32
Enter E4B.....	Line 48, positions 28-32
Enter E4C	Line 49, positions 28-32
Enter E4D1	Line 50, positions 28-32
Enter E4D2	Line 51, positions 28-32

Enter E4E.....	Line 52, positions 28-32
Enter E4F.....	Line 53, positions 28-32
Enter E4G	Line 54, positions 28-32

* Column Four - Resident Form

Fields (For 2D only)

58 • Return Line 16.....	Overpayment.....	Line 29, positions 36-43
59 • Return Line 17A	Wildlife Natural Heritage	Line 30, positions 36-43
60 • Return Line 17B	LA Cancer Trust Fund.....	Line 31, positions 36-43
61 • Return Line 17C	LA Animal Welfare.....	Line 32, positions 36-43
62 • Return Line 17D	LA Housing Trust Fund	Line 33, positions 36-43
63 • Return Line 18.....	START Contributions.....	Line 34, positions 36-43
64 • Return Line 19.....	Refund.....	Line 35, positions 36-43
65 • Return Line 20.....	Credit.....	Line 36, positions 36-43
66 • Return Line 21.....	Amount you owe	Line 37, positions 36-43
67 • Return Line 22.....	Interest	Line 38, positions 36-43
68 • Return Line 23.....	Delinquent Filing Penalty	Line 39, positions 36-43
69 • Return Line 24.....	Del. Payment Penalty	Line 40, positions 36-43
70 • Return Line 25.....	Underpayment Penalty	Line 41, positions 36-43
71 • Return Line 26.....	Balance Due LA	Line 42, positions 36-43
72 • Return SCH.E Line 1	Federal AGI.....	Line 43, positions 36-43
73 • Return SCH.E Line 2	Interest Income & Dividends	Line 44, positions 36-43
74 • Return SCH.E Line 2A	Recapture of START	Line 45, positions 36-43
75 • Return SCH.E Line 3	Total – Add Lines 1, 2, & 2A	Line 46, positions 36-43
76 • Return SCH.E Line 4A	Interest/Dividends US Gov	Line 47, positions 36-43
77 • Return SCH.E Line 4B	LA Employees' Retirement	Line 48, positions 36-43
78 • Return SCH.E Line 4C	LA Teacher's Retirement.....	Line 49, positions 36-43
79 • Return SCH.E Line 4D1	Federal Retirement	Line 50, positions 36-43
80 • Return SCH.E Line 4D2	Other Retirement.....	Line 51, positions 36-43
81 • Return SCH.E Line 4E	Taxpayers 65 or over	Line 52, positions 36-43
82 • Return SCH.E Line 4F	Taxable Social Security Benefits.....	Line 53, positions 36-43
83 • Return SCH.E Line 4G	Native American Income	Line 54, positions 36-43

* Column Five - Resident Form

Enter E4H	Line 29, positions 47-51
Enter E4I	Line 30, positions 47-51
Enter E4J	Line 31, positions 47-51
Enter E4K.....	Line 32, positions 47-51
Enter E4L.....	Line 33, positions 47-51
Enter E4M	Line 34, positions 47-51
Enter E5	Line 35, positions 47-51
Enter SCHF1	Line 36, positions 47-51
Enter F2	Line 37, positions 47-51
Enter F3	Line 38, positions 47-51
Enter F4	Line 39, positions 47-51
Enter F5	Line 40, positions 47-51
Enter SCHG1	Line 41, positions 47-51
Enter G2D	Line 42, positions 47-51
Enter G2E	Line 43, positions 47-51
Enter G3A	Line 44, positions 47-51
Enter G3B	Line 45, positions 47-51
Enter G4A	Line 46, positions 47-51
Enter G4B	Line 47, positions 47-51
Enter G5.....	Line 48, positions 47-51
Enter G6.....	Line 49, positions 47-51
Enter G7.....	Line 50, positions 47-51

Enter G8.....	Line 51, positions 47-51
Enter G9.....	Line 52, positions 47-51
Enter G10.....	Line 53, positions 47-51
Enter G11.....	Line 54, positions 47-51

* Column Six - Resident Form

Fields (For 2D only)

84	• Return Line 4H	Other Nontaxable Income	Line 29, positions 55-62
85	• Return Line 4I	START Savings Program	Line 30, positions 55-62
86	• Return Line 4J.....	Military Pay Exclusion	Line 31, positions 55-62
87	• Return Line 4K	Total – Add Lines 4A – 4J	Line 32, positions 55-62
88	• Return Line 4L.....	Fed. Tax/Exempt Income	Line 33, positions 55-62
89	• Return Line 4M	Nontaxable Income	Line 34, positions 55-62
90	• Return Line 5.....	LA AGI.....	Line 35, positions 55-62
91	• Return SCH.F Line 1.....	Inventory Tax Credit	Line 36, positions 55-62
92	• Return SCH.F Line 2.....	Ad Valorem Tax Credit	Line 37, positions 55-62
93	• Return SCH.F Line 3.....	Property Taxes by Phone Co	Line 38, positions 55-62
94	• Return SCH.F Line 4.....	Prison Industry Enhancement.....	Line 39, positions 55-62
95	• Return SCH.F Line 5.....	Total – Add Lines 1, 2, 3, & 4	Line 40, positions 55-62
96	• Return SCH.G Line 1	Tax Paid to Other States.....	Line 41, positions 55-62
97	• Return SCH.G Line 2D	No. of Qualifying Individuals	Line 42, positions 55-62
98	• Return SCH.G Line 2E	Multiply Line 2D by \$100	Line 43, positions 55-62
99	• Return SCH.G Line 3A	Computer Equipment Donated	Line 44, positions 55-62
100	• Return SCH.G Line 3B	Multiply Line 3A by 40%	Line 45, positions 55-62
101	• Return SCH.G Line 4A	Certain Federal Credits.....	Line 46, positions 55-62
102	• Return SCH.G Line 4B	Multiply Line 4A by 10% (.10)	Line 47, positions 55-62
103	• Return SCH.G Line 5	Gas. & Fuels/Comm. Fishing Vessels	Line 48, positions 55-62
104	• Return SCH.G Line 6	Family Responsibility Credit	Line 49, positions 55-62
105	• Return SCH.G Line 7	Small Town Doctors & Dentists Credit	Line 50, positions 55-62
106	• Return SCH.G Line 8	Bone Marrow Donor Credit	Line 51, positions 55-62
107	• Return SCH.G Line 9	Educ. Expenses in Law Enforcement	Line 52, positions 55-62
108	• Return SCH.G Line 10	Employment of Drug Offenders	Line 53, positions 55-62
109	• Return SCH.G Line 11	Bulletproof Vest Credit	Line 54, positions 55-62

* Column Seven - Resident Form

Enter G12.....	Line 29, positions 66-70
Enter G13.....	Line 30, positions 66-70
Enter G14.....	Line 31, positions 66-70
Enter G15.....	Line 32, positions 66-70
Enter G16.....	Line 33, positions 66-70
Enter G17.....	Line 34, positions 66-70
Enter G18.....	Line 35, positions 66-70
Enter G19.....	Line 36, positions 66-70
Enter G20.....	Line 37, positions 66-70
Enter G21.....	Line 38, positions 66-70
Enter G22.....	Line 39, positions 66-70
Enter G23.....	Line 40, positions 66-70
Enter G24.....	Line 41, positions 66-70
Enter G25.....	Line 42, positions 66-70
Enter G26.....	Line 43, positions 66-70
Enter G27.....	Line 44, positions 66-70
Enter G28.....	Line 45, positions 66-70
Enter G29.....	Line 46, positions 66-70

Enter G30.....	Line 47, positions 66-70
Enter G31.....	Line 48, positions 66-70
Enter G32.....	Line 49, positions 66-70
Enter G33.....	Line 50, positions 66-70

* Column Eight - Resident Form

Fields (For 2D only)

- | | | | |
|-----|------------------------------|---|--------------------------|
| 110 | • Return SCH.G Line 12 | Household for Disabled Dependents | Line 29, positions 74-80 |
| 111 | • Return SCH.G Line 13 | Qualified Motion Picture Credit | Line 30, positions 74-80 |
| 112 | • Return SCH.G Line 14 | Previously Unemployed Credit | Line 31, positions 74-80 |
| 113 | • Return SCH.G Line 15 | Motion Picture Investor Credit..... | Line 32, positions 74-80 |
| 114 | • Return SCH.G Line 16 | Qualified Playgrounds Credit | Line 33, positions 74-80 |
| 115 | • Return SCH.G Line 17 | Basic Skills Training Credit | Line 34, positions 74-80 |
| 116 | • Return SCH.G Line 18 | Research & Development Credit | Line 35, positions 74-80 |
| 117 | • Return SCH.G Line 19 | New Markets Tax Credit | Line 36, positions 74-80 |
| 118 | • Return SCH.G Line 20 | Credit for Debt Issuance Costs..... | Line 37, positions 74-80 |
| 119 | • Return SCH.G Line 21 | Rehabilitation of Historic Structures | Line 38, positions 74-80 |
| 120 | • Return SCH.G Line 22 | Capital Companies Credit | Line 39, positions 74-80 |
| 121 | • Return SCH.G Line 23 | Dedicated Research Investment..... | Line 40, positions 74-80 |
| 122 | • Return SCH.G Line 24 | Insurance Company Premium Tax | Line 41, positions 74-80 |
| 123 | • Return SCH.G Line 25 | Technology Commercialization | Line 42, positions 74-80 |
| 124 | • Return SCH.G Line 26 | Atchafalaya Trace Heritage Area | Line 43, positions 74-80 |
| 125 | • Return SCH.G Line 27 | Biomedical Research & Development | Line 44, positions 74-80 |
| 126 | • Return SCH.G Line 28 | Credit for Tax Equalization | Line 45, positions 74-80 |
| 127 | • Return SCH.G Line 29 | Manufacturing Establishments Credit | Line 46, positions 74-80 |
| 128 | • Return SCH.G Line 30 | Enterprise Zone Credit | Line 47, positions 74-80 |
| 129 | • Return SCH.G Line 31 | Quality Jobs Program Credit..... | Line 48, positions 74-80 |
| 130 | • Return SCH.G Line 32 | Vehicles to Alternation Fuels Usage | Line 49, positions 74-80 |
| 131 | • Return SCH.G Line 33 | Total Nonrefundable Credits | Line 50, positions 74-80 |

IT-540B - Nonresident Form

* How must the scannable band appear on the Nonresident Form?

- The read area within the scannable band will be composed of one horizontal line and eight vertical columns of varying widths;
- Both alpha and numeric entries will be made in the scannable band;
- Courier font, 12 pt., (10 cpi);
- The horizontal line area will occupy Line 26, positions 7-26, 30-37, 41-50, 53, 55, 57-61, 64 and 68.
- First vertical column will occupy Lines 29-53, positions 7-11;
- Second vertical column will occupy Lines 29-53, positions 15-24;
- Third vertical column will occupy Lines 29-53, positions 28-32;
- Fourth vertical column will occupy Lines 29-53, positions 36-43;
- Fifth vertical column will occupy Lines 29-53, positions 47-51;
- Sixth vertical column will occupy Lines 29-53, positions 55-62;
- Seventh vertical column will occupy Lines 29-38, positions 66-70;
- Eighth vertical column will occupy Lines 29-38, positions 74-80;
- Right justify all data in each column, including dollar amounts, numeric entries, etc.;
- "0" fill all blank data areas, except areas used for the name and address codes (four positions each) in horizontal line area. The name and address codes should begin at the left most position allotted for these items and any position not used should be left BLANK. **Punctuation and hyphens should be omitted and no position allotted for them.** EXAMPLES: John Doe, 1234 Main Street = DOE_1234; John Deer, 123 Main Street = DEER123_.
- Print "0" to designate a negative response;
- Print "1" to designate a positive response;
- When designating a response for the Filing Status field, the LINE NUMBER of the appropriate filing status

should appear in the field. Example: For Single use "1"; for Married filing jointly, use "2", etc.;

- All monetary entries must be positive, in dollars only, and with NO decimal points, commas, other symbols or punctuation. Line numbers are NOT to be generated in the scannable band area.

Specific Placement of Line Items in the Scannable Band on Nonresident Form

The following data must appear in the exact positions listed in the scannable band on the nonresident form:

- ★ A box should be printed on Lines 25 and 26, positions 73-77.

Horizontal Line Area - Nonresident Form

Note: There are two areas used for the name and address codes (four positions each) in the horizontal line area.

The name and address codes should begin at the left most position allotted for these items and any position not used should be left BLANK. **Punctuation and hyphens should be squeezed out and omitted.**

EXAMPLES: John Doe, 1234 Main Street = DOE_1234; John Deer, 123 Main Street = DEER123_.

Fields (For 2D only)

- 7 • Beginning month of fiscal year filer (Mark "0"s if not applicable.)Line 26, positions 7-8.
- 8 • Ending month of fiscal year filer (Mark "0"s if not applicable.)Line 26, positions 9-10.
- 9 • Mark "1" if name has changed, mark "2" if address has changed,
mark "3" if both have changed, (Mark "0" if not applicable.)Line 26, position 11.
- 10 • Mark "1" for an amended return (Mark "0" if not applicable.)Line 26, position 12.
- 11 • Mark Line Number of appropriate filing statusLine 26, position 13.
- 12 • Mark "1" for "Yourself - 65 or over" (Mark "0" if not applicable.)Line 26, position 14.
- 13 • Mark "1" for "Spouse - 65 or over" (Mark "0" if not applicable.)Line 26, position 15.
- 14 • Mark "1" for "Yourself - Blind" (Mark "0" if not applicable.)Line 26, position 16.
- 15 • Mark "1" for "Spouse - Blind" (Mark "0" if not applicable.)Line 26, position 17.
- 16 • Line 6C, Total DependentsLine 26, positions 18-19.
- 17 • Line 6D, Total Exemptions ClaimedLine 26, positions 20-21.
- 18 • Check digit for first Social Security NumberLine 26, position 22.
(Derived by Modulus 10 routine attached.)
- 19 • Check digit for second Social Security NumberLine 26, position 23.
(Derived by Modulus 10 routine attached.)
- 20 • Check digit (Derived by Modulus 10 routine attached.) for all of the
following: first Social Security Number, check digit, Second Social
Security Number, check digit, taxpayer name code, taxpayer address
code (28 byte field)Line 26, position 24.
- 21 • Check digit for Tax Balance Due LouisianaLine 26, position 25.
(From Line 26 of return, derived by Modulus 10 Routine attached.)
- 22 • Check digit for RefundLine 26, position 26.
(From Line 19 of return, derived by Modulus 10 routine attached.)
- 23 • Name codeLine 26, positions 30-33.
(Must be alpha, uppercase only, and derived from first four letters of last
name. If last name is less than four letters, leave the last position(s)
blank. Punctuation and hyphens should be squeezed out and omitted.
Name code examples: John Brown = BROW; John Bow = BOW_.)
To convert the name code from alpha to numeric for check digit
calculation, use the following conversion:
 - Letters A-I = 1-9
 - Letters J-R = 1-9
 - Letters S-Z = 2-9
 - Blank Spaces = 0
- 24 • Address codeLine 26, positions 34-37.
(If alpha included, must be upper case and derived from first four

positions, including blank spaces, of address. If address code is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be squeezed out and omitted. Address code examples:

1234 Main St. = 1234; 12 Main St. = 12_M; P.O. Box = PO_B.

Refer to conversion table above to convert address code from alpha to numeric.)

- 25 • For daytime area code and telephone number of taxpayer.....Line 26, positions 41-50.
- 26 • Mark "1" for decedent return (Mark "0" if not applicable.)Line 26, position 53.
- * 27 • Mark "1" if federal return not required. (Mark "0" if not applicable.)Line 26, position 55.
If "1" is marked, Line 7 must be "0."
- * 28 • If "1" is marked in position 55, enter the wages from the W2.
(Mark "0" if not applicable.)Line 26, positions 57 - 61.
- 29 • Consumer Use Tax – Mark "1" if no use tax. Mark "2" if amount from
worksheet. (Must be a "1" or "2")Line 26, position 64.
- * 30 • Mark "1" if extension is attached. (Mark "0" if not applicable.)Line 26, position 68.

NOTE: Positions for "Yourself" exemption and for "Spouse" exemption have been purposely omitted from the scanband record layout.

* Column One - Nonresident Form

- Enter TPSSNLine 29, positions 7-11
- Enter SPSSNLine 30, positions 7-11
- Enter DEVIDLine 31, positions 7-11
- Enter TAXPDLine 32, positions 7-11
- Enter FORMNLine 33, positions 7-11
- Enter PTINLine 34, positions 7-11
- Enter LINE7Line 35, positions 7-11
- Enter LINE8Line 36, positions 7-11
- Enter LINE9Line 37, positions 7-11
- Enter LN10ALine 38, positions 7-11
- Enter LN10BLine 39, positions 7-11
- Enter LN11Line 40, positions 7-11
- Enter LN12Line 41, positions 7-11
- Enter LN13Line 42, positions 7-11
- Enter LN13ALine 43, positions 7-11
- Enter LN13BLine 44, positions 7-11
- Enter LN13CLine 45, positions 7-11
- Enter LN13DLine 46, positions 7-11
- Enter LN14ALine 47, positions 7-11
- Enter LN14BLine 48, positions 7-11
- Enter LN14CLine 49, positions 7-11
- Enter LN15ALine 50, positions 7-11
- Enter LN15BLine 51, positions 7-11
- Enter LN15CLine 52, positions 7-11
- Enter LN15DLine 53, positions 7-11

* Column Two – Nonresident Form

Fields (For 2D only)

- 31 • Taxpayer's SSN(Ex: 0111222333)Line 29, positions 15-24
- 32 • Spouse's SSN(Ex: 0222333444)Line 30, positions 15-24
- 33 • Software Dev ID(Ex: 0000001111).....Line 31, positions 15-24

- 34 • Taxable Period(Ex: 0012312004)Line 32, positions 15-24
- 35 • Form ID Number(Ex: 0000006532)Line 33, positions 15-24
- 36 • FEIN/PTIN/SSN(Ex: 0999999999)Line 34, positions 15-24
- 37 • Return Line 7Federal AGILine 35, positions 15-24
- 38 • Return Line 8LA IncomeLine 36, positions 15-24
- 39 • Return Line 9Ratio of LA Inc to Fed AGILine 37, positions 15-24
- 40 • Return Line 10AFed Income TaxLine 38, positions 15-24
- 41 • Return Line 10BAllowable Fed Inc Tax DedLine 39, positions 15-24
- 42 • Return Line 11LA Net IncomeLine 40, positions 15-24
- 43 • Return Line 12LA Income TaxLine 41, positions 15-24
- 44 • Return Line 13Federal Child Care CreditLine 42, positions 15-24
- 45 • Return Line 13ANonref. CCC Carried ForwardLine 43, positions 15-24
- 46 • Return Line 13BNonrefundable LA CCCLine 44, positions 15-24
- 47 • Return Line 13COther Nonrefundable Tax CreditsLine 45, positions 15-24
- 48 • Return Line 13DTotal Nonrefundable Tax CreditsLine 46, positions 15-24
- 49 • Return Line 14AAdjusted LA Income TaxLine 47, positions 15-24
- 50 • Return Line 14BConsumer Use TaxLine 48, positions 15-24
- 51 • Return Line 14CTotal Tax & Consumer Use TaxLine 49, positions 15-24
- 52 • Return Line 15ARefundable Child Care CreditLine 50, positions 15-24
- 53 • Return Line 15BTotal Refundable CreditsLine 51, positions 15-24
- 54 • Return Line 15CTax Withheld for 2004Line 52, positions 15-24
- 55 • Return Line 15DCredit Carried Forward from 2003Line 53, positions 15-24

* Column Three – Nonresident Form

- Enter LN15ELine 29, positions 28-32
- Enter LN15FLine 30, positions 28-32
- Enter LN15GLine 31, positions 28-32
- Enter LN15HLine 32, positions 28-32
- Enter LN16Line 33, positions 28-32
- Enter LN17Line 34, positions 28-32
- Enter LN18Line 35, positions 28-32
- Enter LN19Line 36, positions 28-32
- Enter LN20Line 37, positions 28-32
- Enter LN21Line 38, positions 28-32
- Enter LN22Line 39, positions 28-32
- Enter LN23Line 40, positions 28-32
- Enter LN24Line 41, positions 28-32
- Enter LN25Line 42, positions 28-32
- Enter LN26Line 43, positions 28-32
- Enter SCHD1Line 44, positions 28-32
- Enter SCHD2Line 45, positions 28-32
- Enter SCHD3Line 46, positions 28-32
- Enter SCHD4Line 47, positions 28-32
- Enter SCHD5Line 48, positions 28-32
- Enter SCHF1Line 49, positions 28-32
- Enter SCHF2Line 50, positions 28-32

Enter SCHF3	Line 51, positions 28-32
Enter SCHF4	Line 52, positions 28-32
Enter SCHF5	Line 53, positions 28-32

* Column Four – Nonresident Form

Fields (For 2D only)

56 • Return Line 15E	Paid by a Comp Partnership	Line 29, positions 36-43
57 • Return Line 15F	Estimated Payments for 2004	Line 30, positions 36-43
58 • Return Line 15G	Paid with Extension Request	Line 31, positions 36-43
59 • Return Line 15H	Total Ref Credits & Payments	Line 32, positions 36-43
60 • Return Line 16	Overpayment	Line 33, positions 36-43
61 • Return Line 17	Total Donations	Line 34, positions 36-43
62 • Return Line 18	Contributions to START	Line 35, positions 36-43
63 • Return Line 19	Refund	Line 36, positions 36-43
64 • Return Line 20	Credit	Line 37, positions 36-43
65 • Return Line 21	Amount You Owe	Line 38, positions 36-43
66 • Return Line 22	Interest	Line 39, positions 36-43
67 • Return Line 23	Delinquent Filing Penalty	Line 40, positions 36-43
68 • Return Line 24	Delinquent Payment Penalty	Line 41, positions 36-43
69 • Return Line 25	Underpayment Penalty	Line 42, positions 36-43
70 • Return Line 26	Balance Due LA	Line 43, positions 36-43
71 • Return SCH.D - NR Line 1	Wildlife & Natural Heritage	Line 44, positions 36-43
72 • Return SCH.D - NR Line 2	LA Cancer Trust Fund	Line 45, positions 36-43
73 • Return SCH.D - NR Line 3	LA Animal Welfare Com	Line 46, positions 36-43
74 • Return SCH.D - NR Line 4	LA Housing Trust Fund	Line 47, positions 36-43
75 • Return SCH.D - NR Line 5	Total Donations	Line 48, positions 36-43
76 • Return SCH.F - NR Line 1	Inventory Tax Credit	Line 49, positions 36-43
77 • Return SCH.F - NR Line 2	Ad Valorem Tax for Offshore Vessels	Line 50, positions 36-43
78 • Return SCH.F - NR Line 3	Prop Taxes Paid by Phone Co	Line 51, positions 36-43
79 • Return SCH.F - NR Line 4	Prison Ind Enhancement Prog	Line 52, positions 36-43
80 • Return SCH.F - NR Line 5	Total	Line 53, positions 36-43

* Column Five – Nonresident Form

Enter SCG1D	Line 29, positions 47-51
Enter SCG1E	Line 30, positions 47-51
Enter SCG2A	Line 31, positions 47-51
Enter SCG2B	Line 32, positions 47-51
Enter SCG3A	Line 33, positions 47-51
Enter SCG3B	Line 34, positions 47-51
Enter SCG4	Line 35, positions 47-51
Enter SCG5	Line 36, positions 47-51
Enter SCG6	Line 37, positions 47-51
Enter SCG7	Line 38, positions 47-51
Enter SCG8	Line 39, positions 47-51
Enter SCG9	Line 40, positions 47-51
Enter SCG10	Line 41, positions 47-51
Enter SCG11	Line 42, positions 47-51
Enter SCG12	Line 43, positions 47-51
Enter SCG13	Line 44, positions 47-51
Enter SCG14	Line 45, positions 47-51

Enter SCG15	Line 46, positions 47-51
Enter SCG16	Line 47, positions 47-51
Enter SCG17	Line 48, positions 47-51
Enter SCG18	Line 49, positions 47-51
Enter SCG19	Line 50, positions 47-51
Enter SCG20	Line 51, positions 47-51
Enter SCG21	Line 52, positions 47-51
Enter SCG22	Line 53, positions 47-51

* Column Six – Nonresident Form

Fields (For 2D only)

- | | | |
|-----|--|--------------------------|
| 81 | • Return SCH.G - NR Line 1DNumber of Qual. Individuals | Line 29, positions 55-62 |
| 82 | • Return SCH.G - NR Line 1EMultiply Line 1D by \$100..... | Line 30, positions 55-62 |
| 83 | • Return SCH.G - NR Line 2AComputer Equipment Donated | Line 31, positions 55-62 |
| 84 | • Return SCH.G - NR Line 2BMultiply Line 2A by 40% | Line 32, positions 55-62 |
| 85 | • Return SCH.G - NR Line 3ACertain Federal Credits | Line 33, positions 55-62 |
| 86 | • Return SCH.G - NR Line 3BMultiply Line 3A by 10% | Line 34, positions 55-62 |
| 87 | • Return SCH.G - NR Line 4Commercial Fishing Vessel..... | Line 35, positions 55-62 |
| 88 | • Return SCH.G - NR Line 5Family Responsibility Credit | Line 36, positions 55-62 |
| 89 | • Return SCH.G - NR Line 6Small Town Doctors & Dentists..... | Line 37, positions 55-62 |
| 90 | • Return SCH.G - NR Line 7Bone Marrow Donor Credit | Line 38, positions 55-62 |
| 91 | • Return SCH.G - NR Line 8Degree in Law Enforcement | Line 39, positions 55-62 |
| 92 | • Return SCH.G - NR Line 9First-Time Drug Offenders..... | Line 40, positions 55-62 |
| 93 | • Return SCH.G - NR Line 10Bulletproof Vest Credit | Line 41, positions 55-62 |
| 94 | • Return SCH.G - NR Line 11Certain Disabled Dependents | Line 42, positions 55-62 |
| 95 | • Return SCH.G - NR Line 12Motion Picture Production | Line 43, positions 55-62 |
| 96 | • Return SCH.G - NR Line 13Previously Unemployed..... | Line 44, positions 55-62 |
| 97 | • Return SCH.G - NR Line 14Motion Picture Investor Credit..... | Line 45, positions 55-62 |
| 98 | • Return SCH.G - NR Line 15Qualified Playgrounds Credit | Line 46, positions 55-62 |
| 99 | • Return SCH.G - NR Line 16LA Basic Skills Training Credit | Line 47, positions 55-62 |
| 100 | • Return SCH.G - NR Line 17Research & Dev Credit | Line 48, positions 55-62 |
| 101 | • Return SCH.G - NR Line 18New Markets Tax Credit | Line 49, positions 55-62 |
| 102 | • Return SCH.G - NR Line 19Debt Issuance Costs Credit | Line 50, positions 55-62 |
| 103 | • Return SCH.G - NR Line 20Rehab of Historic Structures | Line 51, positions 55-62 |
| 104 | • Return SCH.G - NR Line 21LA Capital Companies Credit | Line 52, positions 55-62 |
| 105 | • Return SCH.G - NR Line 22Research Investment Fund | Line 53, positions 55-62 |

* Column Seven – Nonresident Form

Enter SCG23	Line 29, positions 66-70
Enter SCG24	Line 30, positions 66-70
Enter SCG25	Line 31, positions 66-70
Enter SCG26	Line 32, positions 66-70
Enter SCG27	Line 33, positions 66-70
Enter SCG28	Line 34, positions 66-70
Enter SCG29	Line 35, positions 66-70
Enter SCG30	Line 36, positions 66-70
Enter SCG31	Line 37, positions 66-70
Enter SCG32	Line 38, positions 66-70

* Column Eight – Nonresident Form

Fields (For 2D only)

106	Return SCH.G - NR Line 23	Insurance Company Premium.....	Line 29, positions 74-80
107	Return SCH.G - NR Line 24	Technology Comm. Credit.....	Line 30, positions 74-80
108	Return SCH.G - NR Line 25	Atchafalaya Heritage Dev. Tax	Line 31, positions 74-80
109	Return SCH.G - NR Line 26	Research & Dev. Credit.....	Line 32, positions 74-80
110	Return SCH.G - NR Line 27	Tax Equalization Credit	Line 33, positions 74-80
111	Return SCH.G - NR Line 28	Man. Establishment Credit	Line 34, positions 74-80
112	Return SCH.G - NR Line 29	Enterprise Zone Credit	Line 35, positions 74-80
113	Return SCH.G - NR Line 30	Quality Job Program Credit.....	Line 36, positions 74-80
114	Return SCH.G - NR Line 31	Alternative Fuels Usage	Line 37, positions 74-80
115	Return SCH.G - NR Line 32	Total Nonrefundable Credits	Line 38, positions 74-80

Modulus 10 Self-check Digit Computation:

1. Multiply the unit's position and every alternate position of the base number by 2 starting with right most position.
2. Add the digits in the products to the digits in the base number that were not multiplied.
3. Subtract the sum from the next higher number ending in zero.

The difference is the self-check digit.

Example:

Base Number 4 9 9 8 6 5 5 5 9 (right most position)

Multiply right
most position
and every other
position by 2.
9 5 6 9 4

Multiply by 2. 18, 10, 12, 18, 8

Add the digits
of the product.
(1+8), (1+0), (1+2), (1+8), 8

Digits not
multiplied.
5 5 8 9

Add (1+8) + 5 + (1+0) + 5 + (1+2) + 8 +(1+8) + 9 + 8

Sum 57

Next Higher
number ending in 0
60

Subtract 60-57

Self-check digit 3